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TRANSMITTAL FORM

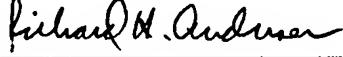
(to be used for all correspondence after initial filing)

		Application Number	10/849,980-Conf. #8689
		Filing Date	May 20, 2004
		First Named Inventor	Shiro Ono
		Art Unit	3643
		Examiner Name	David J. Parsley
Total Number of Pages in This Submission		Attorney Docket Number	19036/40133

ENCLOSURES (Check all that apply)

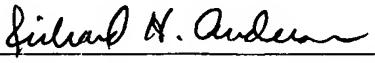
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/ Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation <input type="checkbox"/> Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below):
Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	MARSHALL, GERSTEIN & BORUN LLP		
Signature			
Printed name	Richard H. Anderson		
Date	February 28, 2006	Reg. No.	26,526

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: February 28, 2006

Signature:  (Richard H. Anderson)



PATENT

**IN THE UNITED STATES PATENT
AND TRADEMARK OFFICE**

Applicants: Ono, Shiro, et al.
Serial No.: 10/849,980
Filed: May 20, 2004
Title: SPINAL CORD REMOVING
APPARATUS AND CARCASS
TILTING DEVICE
Group Art Unit: 3643
Examiner: Parsley, David J.
Attorney Docket No.: 19036/40133

I hereby certify that this paper is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450, on

February 28, 2006.

Richard H. Anderson

Richard H. Anderson (Reg. No. 26,526)
Attorney for Applicants

Richard B. Anderson

RESPONSE TO OFFICIAL ACTION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

In response to the non-final official action dated December 22, 2005, please amend the above-identified patent application as set forth herein.

Amendments to the claims begin on Page 2 of this paper.

Remarks begin on Page 4 of this paper.